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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 7. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

*Unauthorised payments: former members and sponsoring employers etc*

- 7 In section 171(1) and (4) (scheme administration member payments), before “member” insert “ person who is or has been a ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 7.